

# Individual Amended Return

## Phone Numbers

If you have any questions about income items, deductions, or exemptions, refer to the instructions provided with your original return.

For further assistance, please contact one of the help numbers listed below.

**NOTE:** *If you are unable to decide the proper starting point for your amended Arizona return, please call one of the following help numbers.*

Phoenix	(602) 255-3381
Nationwide, toll-free	(800) 352-4090
Form orders	(602) 542-4260
Forms by Fax	(602) 542-3756
Recorded Tax Information	
Phoenix	(602) 542-1991
Other Arizona areas, toll-free	(800) 845-8192
Hearing impaired TDD user	
Phoenix	(602) 542-4021
Other Arizona areas, toll-free	(800) 397-0256

You may also visit our web site at:

**www.revenue.state.az.us**

## Who Should Use Form 140X?

Use Form 140X to correct an individual income tax return (Form 140, 140A, 140EZ, 140PY, or 140NR) filed within the past four years. The department will compute the interest and either include it in your refund or bill you for the amount due.

**NOTE:** *Do not use Form 140X to change an earlier filed Form 140PTC. To change an earlier filed Form 140PTC, use the Form 140PTC for the year you are changing.*

*You cannot amend an estimated payment penalty.*

## When Should You File an Amended Return?

You can file Form 140X only after filing an original return. If you are filing Form 140X for a refund, you must generally file within four years from the date you filed the original return.

If the Internal Revenue Service makes a change to your federal taxable income for any year, you must file a Form 140X for that year. In this case, you must amend your Arizona return within 90 days of the change. Attach a complete copy of the federal notice to your Form 140X.

If you amend your federal return for any year, you must also file a Form 140X for that year. You must file the Form 140X within 90 days of amending your federal return.

## Where Should You File an Amended Return?

Payment is due in full at the time you file your return. Please make your check payable to Arizona Department of Revenue. Be sure to enter your social security number on the front of your check.

If you are sending a payment with this return, mail the amended return to: Arizona Department of Revenue, PO Box 52016, Phoenix AZ 85072-2016.

If you are expecting a refund, or owe no tax, or owe tax but are not sending a payment, mail your amended return to: Arizona Department of Revenue, PO Box 52138, Phoenix AZ 85072-2138.

## What if a Taxpayer Died?

If you are a surviving spouse amending a joint return, enter the word "Deceased" after the decedent's name. Also enter the date of death after the decedent's name. Sign your name. Write "Filing as Surviving Spouse" in the area for the deceased spouse's signature. (If someone else serves as personal representative for your spouse's estate, he or she must also sign the return.)

If a refund is due, complete Arizona Form 131, *Claim for Refund on Behalf of Deceased Taxpayer*. Attach this form to the **front** of your amended return.

## Penalties

The department may impose a late payment penalty on a voluntarily filed amended return if any of the following apply.

1. You are under audit by the department.
2. The department has requested or demanded that you file an amended income tax return.
3. The total additional tax you owe is a substantial underpayment. You have a substantial underpayment if the amount due is at least ten percent of the actual tax liability for the tax year or two thousand dollars.

The department may also impose a late filing penalty if you did not file your original return on time. These penalties apply to taxes due and remaining unpaid after the due date of the original return. Combined late filing and late payment penalties can go up to 25 percent of the unpaid tax.

## Interest

The department charges interest on any tax not paid by the due date even if you have an extension. The department charges interest from the original due date to the date of payment. The Arizona rate of interest is the same as the federal rate. Contact one of the help numbers listed on this page for the current interest rate.

## Line-by-Line Instructions

**NOTE:** *If you are amending your 1996, 1997, 1998, or 1999 return, you must round dollar amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar. If less than 50 cents, round down.*

The line numbers on the Arizona Form 140X do not match the line numbers on Arizona's individual income tax forms. The proper line on which to enter your change(s) will depend on the nature of the change.

To decide on which lines to enter your changes, use the line descriptions from your original return. If you are unable to decide what lines to use, contact one of the help numbers listed on this page.

## Tax Year

Enter the **year** of the return you are amending on the first line. (If amending a fiscal year return, enter the month, day, and year.)

## Entering Your Name, Address, and Social Security Number (SSN)

Please type or print your name, SSN, and present address. If you are filing a joint amended return, enter your SSNs in the same order as your first names and in the same order as shown on your original return.

*If your name appears first on the return, make sure your SSN is the first number listed.*

**NOTE:** *If you are changing your filing status from married filing separate to married filing joint, you must include your spouse's first name and SSN on line 1.*

Next, enter the name and address used on your original return. (If they are the same, write "SAME".)

Make sure that every return, statement, or document that you file with the department has your SSN. Make sure that all SSNs are clear and correct. You may be subject to a penalty if you fail to include your SSN. It may take longer to process your return if SSNs are missing, incorrect, or unclear.

## Identification Numbers for Paid Preparers

If you pay someone to prepare your return, that person must also include an identification number where requested.

A paid preparer may use any of the following.

- his or her SSN
- his or her PTIN
- the federal employer identification number for the business

A paid preparer who fails to include the proper numbers may also be subject to a penalty.

## Filing Status

Check the box for the filing status you used on your original return. Then check the box for the filing status you are using on your amended return.

## Residency Status

Check the box for the residency status you used on your original return. Then check the box for the residency status you are using on your amended return.

## Original Form Filed

Check the box for the type of return you **originally** filed.

**NOTE:** *If you are amending an Arizona Form 140PY or 140NR, enter your corrected ARIZONA percentage in the space provided. (Refer to the instructions in your original return for computing this percentage.)*

## Lines 13 - 36

In order for your amended return to process, you must enter an amount in columns (a), (b) and (c) for lines 13 through 16, 18 through 23, and lines 25, 29, 30, 33, 35, and 36.

### Column a

In column (a), enter the amount reported on your original return or the most recently amended return for the tax year you are amending. If the department changed amounts on your original return, use the changed amounts. If the department changed amounts on an earlier filed amended return use those amounts.

### Column b

In column (b), enter the amount you are adding to or subtracting from the column (a) amount. Bracket all amounts you are subtracting. If there is no change to the column (a) amount, enter zero.

### Column c

In column (c), enter the corrected amount ( $a+b=c$  or  $a-b=c$ ). If the column (b) amount is zero (no change), enter the column (a) amount in column (c).

For each change reported, list the item or line reference and the reason for the change in Part II on page 2 of your return. If you need more space, attach a schedule.

## Line 13 - Federal Adjusted Gross Income

You must enter an amount in columns (a), (b), and (c).

In column (a), enter your federal adjusted gross/Arizona gross income reported on your original (or most recently amended) return for the tax year you are amending.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

## Line 14 – Additions to Income

You must enter an amount in columns (a), (b), and (c).

If you filed form 140A, or 140EZ, or if you have no additions, enter zero in all three columns.

In column (a), enter any additions to income reported on your original (or most recent amended) return for the tax year you are amending.

**NOTE:** *If the department changed amounts on your original return, use the changed amounts. If the department changed amounts on an earlier filed amended return, use those amounts.*

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

## Line 16 – Dependent Exemptions

You must enter an amount in columns (a), (b), and (c).

If you filed Form 140EZ, or if you have no dependents, enter zero in all three columns.

In column (a), enter the amount of dependent exemption claimed on your original (or most recent amended) return for the tax year you are amending.

**Do not** enter exemption amounts for age 65 or over, blind, or qualifying parents or ancestors here. Use line 18 for these exemptions.

**NOTE:** *If the department changed amounts on your original return, use the changed amounts. If the department changed amounts on an earlier filed amended return, use those amounts.*

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

### Line 17 – Number of Dependents

In the box on line 17, enter the number of dependents for which you are claiming an exemption on line 16 column (c).

### Line 18 – Exemptions for Blind, Age 65 or Over, and Qualifying Parents or Ancestors

You must enter an amount in columns (a), (b), and (c).

If you filed Form 140EZ, or if you are not blind, age 65 or over, or have no qualifying parent or ancestor, enter zero in all three columns.

In column (a), enter the amount of blind, age 65 or over, or qualifying parent or ancestor exemption claimed on your original (or most recent amended) return for the tax year you are amending.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

### Line 19 – Subtractions From Income

**NOTE:** *You may only subtract those items for which statutory authority exists. Without such authority you cannot take a subtraction. If you have any questions concerning subtractions from income, call one of the help numbers listed on page 1 of these instructions.*

You must enter an amount in columns (a), (b), and (c).

If you filed form 140A, or 140EZ, or if you have no subtractions, enter zero in all three columns.

In column (a), enter any subtractions from income taken on your original (or most recent amended) return for the tax year you are amending.

**NOTE:** *If the department changed amounts on your original return, use the changed amounts. If the department changed amounts on an earlier filed amended return, use those amounts.*

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

## Line 20 - Arizona Adjusted Gross Income

Subtract lines 16, 18, and 19 from line 15. You must enter an amount in columns (a), (b), and (c).

### Lines 21, 22, and 23 -

You must enter an amount in columns (a), (b), and (c).

### Line 21 - Deductions

#### Form 140A

If amending a 140A for tax year 1995, in column (a) enter your standard deduction and personal exemption amount as reported on your original (or most recent amended) return.

If amending a 140A for 1996 through 1999, in column (a) enter your standard deduction as reported on your original (or most recent amended) return.

#### Form 140EZ

If amending a 140EZ, in column (a) enter your standard deduction and personal exemption amount as reported on your original (or most recent amended) return.

#### All Other Forms

If amending other than a 140A, or 140EZ, in column (a) enter your standard or itemized deductions as reported on your original (or most recent amended) return for the tax year you are amending.

**NOTE:** *If the department changed amounts on your original return, use the changed amounts. If the department changed amounts on an earlier filed amended return, use those amounts.*

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount. If you are correcting itemized deductions or changing from standard to itemized deductions, attach a copy of your corrected Schedule A.

### Line 22 - Personal Exemptions

Do not enter amounts for dependents, blind, age 65 or over, or qualifying parents or ancestor exemptions. You must enter these amounts on either line 16 or line 18.

#### Form 140A

If amending a 140A for tax year 1995, enter zero in all three columns.

If amending a 140A for 1996 through 1999, in column (a) enter your personal exemptions as reported on your original (or most recent amended) return.

#### Form 140EZ

If amending a 140EZ, enter zero in all three columns.

#### All Other Forms

If amending other than a 140A, or 140EZ, in column (a) enter your personal exemptions as reported on your original (or most recent amended) return for the tax year you are amending.

**NOTE:** If the department changed amounts on your original return, use the changed amounts. If the department changed amounts on an earlier filed amended return, use those amounts.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

### Line 23 - Arizona Taxable Income

You must enter an amount in columns (a), (b), and (c). Subtract lines 21 and 22 from line 20.

### Line 24 - Tax

Compute your tax. Use the appropriate tax rate table. Enter the correct tax in column (c). You can find the tax rate tables in the instructions for the tax year you are amending. If you do not have the correct tables, please contact one of the help numbers listed on page 1 of these instructions.

### Line 25 - Tax From Recapture of Credits From Form 301

You must enter an amount in columns (a), (b), and (c). If you do not have tax from recapture of tax credits, enter zero in all three columns.

If your original return showed a recapture tax, in column (a) enter the amount of recapture tax from Form 301, Part II, as reported on your original (or most recent amended) return for the tax year you are amending.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

Attach a copy of your corrected Form 301.

### Line 26 - Subtotal of Tax

Add lines 24 and 25, column (c). Enter the result.

### Line 27 - Clean Elections Fund Tax Reduction (1998 and 1999 Only)

Enter the amount of Clean Elections Fund tax reduction claimed on your original 1998 or 1999 return. Enter this amount in columns (a) and (c). Do not change the amount claimed on your original return.

### Line 28 - Reduced Tax

Subtract line 27 from line 26 in columns (a) and (c). Enter the result.

### Line 29 - Family Income Tax Credit

You must enter an amount in columns (a), (b), and (c).

If you are not eligible for the credit, enter zero in all three columns.

If you are eligible for the credit, in column (a) enter the amount of family income tax credit you claimed on your original (or most recent amended) return. If this is the first time you are claiming this credit, enter zero.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

### Line 30 - Tax Credits

You must enter an amount in columns (a), (b), and (c).

If you are not claiming any credits, enter zero in all three columns.

In column (a), enter your credits from Form 301 reported on your original (or most recent amended) return for the tax year you are amending. Enter zero if this is the first time you are claiming these credits.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

Attach a copy of Form 301 (and supporting documents) filed with your original return. If this is the first time you are claiming the credits, you must complete an Arizona Form 301. You must attach this form or schedule along with the required supporting documents to your amended return.

### Line 31 - Credit Type

If you entered an amount on line 30, write the form number(s) of the credit(s) from Arizona Form 301, Part II.	
If you are claiming:	Write form number:
1. Defense Contracting Credit	302
2. Enterprise Zone Credit	304
3. Environmental Technology Facility Credit	305
4. Military Reuse Zone Credit	306
5. Recycling Equipment Credit	307
6. Credit for Taxes Paid to Another State or Country	309
7. Solar Energy Credit	310
8. Agricultural Water Conservation System Credit	312
9. Alternative Fuel Vehicle Credit	313
10. Underground Storage Tanks Credit	314
11. Pollution Control Credit	315
12. Construction Materials Credit	316
13. Summer School and Jobs Credit (for tax years 1995 or 1996)	317
14. Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets	319
15. Credit for Employment of TANF Recipients	320
16. Credit for Contributions to Charities That Provide Assistance to the Working Poor	321
17. Credit for Fees Paid to Public Schools	322
18. Credit for Contributions to School Tuition Organizations	323
19. Credit for Donating Motor Vehicles to the Wheels to Work Program	324

20. Agricultural Pollution Equipment Credit	325
21. Credit for Alternative Fuel Delivery Systems	326
22. Vehicle Refueling Apparatus Credit	327

**Line 32 -**

Subtract lines 29 and 30 from line 28. Enter the result.

**Line 33 – Clean Elections Fund Tax Credit (1999)**

You must enter an amount in columns (a), (b), and (c).

If you are not claiming a Clean Elections Fund tax credit, enter zero in all three columns.

In column (a), enter your credit reported on your original (or most recent amended) return for the tax year you are amending. Enter zero if this is the first time you are claiming this credit.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

If this is the first time you are claiming this credit for the tax year, use the worksheet from the 1999 Form 140, 140PY, or 140NR instructions to figure your credit.

**Line 35 - Payments (Withholding, Estimated, Extension)**

You must enter an amount in columns (a), (b), and (c). You may use the following worksheet to help you figure the amount of these payments that you should enter on line 35.

**NOTE:** Do not include payments sent with original return.

In column (a), enter the total amounts of Arizona income tax withheld, estimated income tax payments, and payments made with an extension request reported on your original (or most recent amended) return for the tax year you are amending.

**NOTE:** If the department changed amounts on your original return, use the changed amounts. If the department changed amounts on an earlier filed amended return, use those amounts.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount.

Payment Worksheet		
Payments (Withholding, Est. Ext.)	Date of Payment	Amount
1. Estimated Payment 1		
2. Estimated Payment 2		
3. Estimated Payment 3		
4. Estimated Payment 4		
5. Extension Request payment		
6. Arizona income tax withheld on Form(s) W-2		
7. Federal retiree credit applied to tax year being amended (1996 or 1997)		
8. Total. Add lines 1 through 7. Enter the total here and also on Form 140X, page 1, line 35.		

**Line 36 - Property Tax Credit**

If you claimed the property tax credit on your original return, enter in column (a) the amount claimed on your original return. If you are making an adjustment to the credit, be sure to attach copies of your Form 140PTC, or Form 201. Also attach all supporting documents filed with the original return.

**NOTE:** Use Form 140X to adjust a previously filed credit only. If you did not claim a credit on your original return, you may not claim it on Form 140X.

**Lines 37 - 43**

You may have to enter an amount on line 37. You must enter an amount on lines 38, and either lines 41 and 42 or line 43.

**Line 37 - Payment With Original Return (Plus All Additional Payments After It Was Filed)**

You may use the following worksheet to help you figure the amount of the payments that you should enter on line 37.

**NOTE:** Do not include payments reported on line 35.

Payment Worksheet		
Payments (Other)	Date of Payment	Amount
1. Payment with original return		
2. Payment		
3. Payment		
4. Payment		
5. Total. Add lines 1 through 4. Enter the total here and also on Form 140X, page 1, line 37.		

## Line 38 - Total Payments and Property Tax Credit

Add lines 35 through 37, column (c) amounts.

Also, do the following if you computed your tax under Arizona's claim of right provisions.

1. Write "ARS § 43-1029" and the amount of the prior year tax reduction in the space to the left of your total payment amount.
2. Include the credit for the prior year tax reduction in the total entered on line 38.
3. Attach a schedule explaining the amounts repaid and the computation of the prior year tax reduction.

For more information on Arizona's claim of right provisions, see Individual Income Tax Procedure ITP 95-1.

## Line 39 - Overpayment From Original Return

If your original (or most recent amended) return for the tax year you are amending, resulted in an overpayment of taxes, enter the overpayment amount.

On your original return, you reported this amount on the following lines.

Form 140	
Year	Line
1995 and 1996	43
1997 and 1998	41
1999	40

Form 140A	
Year	Line
1995	27
1996 through 1998	29
1999	35

Form 140EZ	
Year	Line
1998	13
1999	18

Form 140PY	
Year	Line
1995 and 1996	42
1997 and 1998	40
1999	41

Form 140NR	
Year	Line
1995 and 1996	40
1997 and 1998	38
1999	40

**NOTE:** If the department changed amounts on your original return, use the changed amounts. If the department changed amounts on an earlier filed amended return, use those amounts.

Your overpayment may have been distributed or applied by one of the following means.

1. You have received all or a portion of the overpayment in the form of a refund.
2. You may have applied all or a portion of the overpayment to your next year's estimated income taxes.
3. You may have applied all or a portion of the overpayment to one of the voluntary gifts specified on the Arizona income tax return.
4. All or a portion of your refund may have been paid to a government agency for an obligation owed to that agency (e.g., prior year taxes, child support, etc.).

Regardless of how the overpayment was distributed or applied, enter the overpayment amount.

## Line 40 - Balance of Credits

Subtract line 39 from line 38. Enter the result.

## Line 41 - Refund or Credit Due

If line 34 is less than line 40, subtract line 34 from line 40 and enter the result.

## Line 42 - Amount To Be Applied to 2000 Estimated Taxes

If you want all or part of the amount on line 41 applied to your next year's estimated taxes, enter that amount. If you want all of the amount on line 41 refunded, enter zero.

## Line 43 - Amount Owed

If line 34 is more than line 40, you owe additional tax. Subtract line 40 from line 34 and enter the result. Make your check payable to Arizona Department Revenue. Write your social security number on the front of your check or money order. Attach your check or money order to the front of your return where shown. The department will bill you for any interest and penalty due.

## Line 44 - Elective Subtraction of Federal Retirement Contribution

*This line applies only to individuals who were civilian employees of the United States Government during 1999.* The Arizona Board of Tax Appeals has ruled that no refunds of Arizona income taxes paid on contributions to federal retirement plans are due for any years after 1990. The taxpayers have appealed that determination to the Arizona Tax Court, so the issue is not yet final.

Enter the amount from line 19, column (c) that pertains to your federal retirement contribution.

## Line 45 - Net Operating Loss Carryback Question

If you are filing this amended return as a result of a net operating loss carryback, check the box on line 45. This may speed up the processing of your refund.

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## Page 2 Instructions

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### Part I Exemptions

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#### Lines 1 - 3

Use lines 1 through 3 to correct your dependent, age 65 or over, or blind exemptions. In column (a), enter the exemption amounts claimed on your original return or most recently amended return. If the department changed your original return or earlier amended return, enter in column (a) the changed exemption amounts.

In column (b), enter the amount by which you are changing your previously claimed exemptions. If you are not changing your exemptions, enter zero in column (b).

In column (c), enter the corrected exemption amounts.

List your dependent(s)' names, relationship, social security numbers, and the number of months lived in your home on the lines provided. **If you do not, you may lose the exemption.**

#### Line 4 Arizona Residents Only (1999)

Use line 4 to correct your qualifying parent or ancestor exemptions. In column (a), enter the exemption amounts claimed on your original return or most recently amended return. If the department changed your original return or earlier amended return, enter in column (a) the changed exemption amounts.

In column (b), enter the amount by which you are changing your previously claimed exemptions. If you are not changing your exemptions, enter zero in column (b).

In column (c), enter the corrected exemption amounts.

List your qualifying parent's or ancestor's name, relationship, social security number, and the number of months lived in your home on the lines provided. **If you do not, you may lose the exemption.**

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### Part II Income, Deductions, and Credits

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List the line reference from page 1 for which you are reporting a change. Give the reason for each change and attach any supporting document required.

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### Instructions Before Mailing

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- Sign your return and mail it to the address listed on page 1 of these instructions. If you are filing a joint amended return, both you and your spouse must sign.
- Be sure you enter your home telephone number in the space provided on the front of your return. If your daytime telephone number is not the same as your home number, also enter a daytime number.
- Check to make sure you have made entries in all three columns where shown.
- Check to make sure that your math is correct. A math error can cause delays in processing your return.

- Make sure your **NAME** is on the return.
- Write your social security number on the front of your check and attach your *check* to the **front** of the return.
- Check the **boxes** to make sure you filled in all required boxes.
- Make certain you have attached **all** required documents and/or schedules.

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### Filing Your Return

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Before you mail your return, make a copy of your return. Also make a copy of any schedules that you are sending in with your return. Keep the copies for your records. Be sure that you file the original and not a copy.

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

If you are sending a payment with this return, mail the amended return to: Arizona Department of Revenue, PO Box 52016, Phoenix AZ 85072-2016.

If you are expecting a refund, or owe no tax, or owe tax but are not sending a payment, mail your amended return to: Arizona Department of Revenue, PO Box 52138, Phoenix AZ 85072-2138.

**Make sure you put enough postage on your envelope.**

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### How Long To Keep Your Return

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Keep your records as long as they are important for any Arizona tax law. Keep all records that support your income and deductions for a tax year until the period of limitations expires for the return for that tax year. A period of limitations is the limited time after which no legal action can be brought. Usually, this is four years from the date the return was due or filed.

In some cases, the limitation period is longer than four years. The period is six years from when you file a return if you under report the income shown on that return by more than 25 percent. The department can bring an action at any time if a return is false or fraudulent, or you do not file a return.

Keep records that establish the basis of property for a period longer than four years. Also keep net operating loss records back to the date you incurred the loss. To find out more about what records you should keep, get federal Publication 552.